

REGISTERED COMPANY NUMBER: 03636219 (England and Wales)
REGISTERED CHARITY NUMBER: 1075789
CHARITY REGISTRATION NO. SC039477 (Scotland)

AMENDED

**Report of the Trustees and
Audited Financial Statements for the Year Ended 30th June 2019
for**

**Kids Out UK
(A Company Limited by Guarantee)**



**Ashbys Chartered Accountants
Statutory Auditor
Morton House
9 Beacon Court
Pitstone Green Business Park
Pitstone
LU7 9GY**

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Kids Out UK

Reference and Administrative Details for the Year Ended 30th June 2019

TRUSTEES	C Adcock P H L Blom S Cartwright P A Child S G Glancey K D Green A E Linares S A M O'Brien OBE J G O'Hagan H Pitcher OBE (resigned 24.10.2018) F M Rodford (resigned 30.7.2018) Sir D M C Michels (appointed 25.10.2018) R Arnold (appointed 1.7.2019)
CHIEF EXECUTIVE	G Moulds CBE
REGISTERED OFFICE	14 Church Square Leighton Buzzard Bedfordshire LU7 1AE
REGISTERED COMPANY NUMBER	03636219 (England and Wales)
REGISTERED CHARITY NUMBER	1075789
INDEPENDENT AUDITORS	Ashbys Chartered Accountants Statutory Auditor Morton House 9 Beacon Court Pitstone Green Business Park Pitstone LU7 9GY
BANKERS	Metro Bank 44-46 Midsummer Arcade Milton Keynes Buckinghamshire MK9 3BB

Kids Out UK

**Reference and Administrative Details
for the Year Ended 30th June 2019**

SOLICITORS

Matthew Arnold & Baldwin
25 Southampton Buildings
London
WC2A 1AL

Wragge & Co LLP
55 Colmore Row
Birmingham
B3 2AS

**Report of the Trustees
for the year ended 30th June 2019**

The revised accounts replace the original accounts and are now the statutory financial statements. They have been prepared as at the date of the original accounts and not as at the date of revision and accordingly do not deal with events between those dates.

The change made to these amended accounts is in respect of a typographical error on the Consolidated Balance Sheet as detailed in note 2 to these amended accounts.

The trustees, who are also directors of the charitable company (the charity) for the purposes of the Companies Act 2006, present their report with the consolidated financial statements of the charity and its subsidiary for the year ended 30th June 2019 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which the charity is established are to promote the interests of children who are disadvantaged in any way, including sickness, disability or otherwise in need. KidsOut provides a wide range of positive experiences to support these children to grow up as well-adjusted members of society; these include:

- The promotion of education through leisure time activities to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society.
- The provision of facilities for recreation and other leisure time activity.

Significant activities

Through our life-changing work KidsOut aims to give disadvantaged children positive experiences to support them becoming future members of our society and workforce. Each year more than 20,000 children flee domestic abuse to seek sanctuary in refuge. Typically leaving home with only the clothes on their back, these children have experienced physical, emotional, and even sexual abuse and arrive at refuge with nothing. In collaboration with Women's Aid, partner charities and corporate supporters, KidsOut works to remind these children and thousands of others living with disadvantages what it is like to be children and just have fun.

The main activities undertaken to achieve our goals are:

Fun Days: Fundays takes disadvantaged children across the UK on a fun day out and helps them remember what it is like to be just children. Children visit the seaside, theme parks, adventure playgrounds and zoos, giving them wonderful memories to cherish for a lifetime.

Toy Box: Each year as many as 20,000 children flee domestic abuse to seek sanctuary in refuge. Typically leaving home with only the clothes on their back, these children have experienced physical, emotional, and even sexual abuse and arrive at refuge with nothing. Having escaped the abuse for the safety of a refuge for anywhere between 6-12 months, roughly 4,000 of these children and their mothers are then relocated to a new home to start again. Moving into a new community can be particularly tough for children, especially when they have already left their school, friends and possessions behind. With the mothers' attention and resources typically focused on acquiring basic necessities for the new home, purchasing toys is often way down the list. To ease the anxiety of moving, KidsOut sends each child their very own box of toys, welcoming them to their new lives.

Public benefit

The trustees follow the Charity Commission guidance on public benefit and use the phrase "Fun and Happiness" to encapsulate the types of activities we provided and promoted, recognising that, for children, recreational and leisure time activities are ones that they would choose to do. Further, that these activities successfully engage their interest making informal education possible and, by making them happy, improve their quality of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Report of the Trustees
for the year ended 30th June 2019**

OBJECTIVES AND ACTIVITIES

Volunteers

KidsOut relies heavily on volunteers. It is estimated that some 8000 Rotarians support the National Rotary KidsOut Day. Their role is to fund raise throughout the year in order to provide disadvantaged children with a KidsOut day. Many of these volunteers then support the events by running stalls, escorting children, providing lunch etc. There are (estimated) another 3500 non-Rotary volunteers that help out on the Day.

Our major events have volunteer committees who sell tables, gain sponsorship and help run the events - about 120 committee members. Every year about 300 volunteers do sponsored events on behalf of KidsOut. Our Christmas appeal and Christmas parties rely on about 1000 volunteers who raise money and provide entertainment for children. The KidsOut Colour Dash attracted over 1000 participants and some 70 volunteers supported the event. We had 80 volunteers help at the trolley dash at the Toy fair.

We had numerous toy box packs and a massive task of auditing every toy from the Giving Tree appeal and the Toy Fair, involving in excess of 300 volunteers. Within KidsOut office we had 10 active volunteers maintaining our event stock records, gift aid, IT, CRM data gathering and social media.

ACHIEVEMENT AND PERFORMANCE

Charitable activities – an overview

The continued rapid growth of KidsOut and their children services' statistics are very impressive indeed. The National KidsOut Rotary Day involved 28557 children having fun at 130 locations around the UK. This continued success is due to our Rotarian KidsOut Ambassadors from most Rotary Districts and the introduction of the Festive Fun Day initiative.

KidsOut continues to work with every single Women's Aid Federation Refuge providing fun days out, playroom toys, Christmas presents, refuge refurbishments and toy boxes all for the benefit of refuge children. A staggering 3316 toy boxes were delivered to relocated children, including 1859 toy boxes delivered to children in safe houses. Every child in refuge at Christmas had an opportunity to receive a Christmas present and 15973 presents were distributed. The Fun Day initiative provided a record 22337 children and 3511 refuge mothers with a superb day out.

Two sensory rooms were delivered and a refurbishment programme is in place. A record 9 refuges received comprehensive make overs. Specialised workshops were provided for children who had suffered serious abuse and identified as greatest need.

The World Stories 3-year initiative to transform it into an online learning platform supporting educators and learners around the globe is on track. In conjunction with Giglets Education, all the previous World Stories website content has been remastered to include professional illustrations, theme music, interactivity and specialised learning resources and over 500,000 stories have been downloaded from the revamped website. In all, 139 unique stories and 349 translations are now active.

What the statistics hide is the fact that not only did KidsOut increase the number of children supported but that the support itself continued to be improved in terms of quality and of much more focussed benefit for refuge children in particular. The transformation that has continued within KidsOut could not happen without the full and active support of its key network of volunteers. It should be noted that this success is a direct result of the Chairman's overall leadership, a diverse range of Trustees, KidsOut expanding network of Ambassadors, the regional event committees, closer ties with Rotary and the small team of staff and volunteers at their office in Leighton Buzzard.

**Report of the Trustees
for the year ended 30th June 2019**

Selected Highlights

Fun Days and Activities

Throughout the year we have fun days and activities than it is possible to mention resulting in thousands of happy children.

National Rotary KidsOut Day

This year's National Rotary KidsOut Day saw 28557 children being taken on a Fun Day all over the country in partnership with the Rotary International in Great Britain and Ireland. 410 Rotary clubs took part in this National Rotary KidsOut Day!

135 venues participated in the day (146 last year), with the largest being Drayton Manor in Tamworth. Drayton Manor have been huge supporters of KidsOut, and for the last 3 years have closed the park twice a year opening exclusively for KidsOut children.



For the first time, over 5,000 children visited Drayton Manor. Some participating venues are attractions in themselves, such as Wicksteed Park, and Whipsnade Zoo, other venues, such as Kingspark School in Dundee who hire in entertainers such as a one-man band, clowns, football games, face painters and films.

Other locations included Aldershot, and Woburn Safari park. Disadvantaged children all over the country experienced a day where their enjoyment of a day out was not defined by their disadvantage, and where they were allowed to just be children, have fun, and make memories. Feedback has been overwhelmingly positive.

Cinema

Throughout the months of January to March 2019, KidsOut arranged for 2,000 children up and down the country to visit their local Odeon cinema. This allowed them, along with their mothers, to watch a film of their choice at one of the many ODEON cinemas across the UK.

Some of the refuge workers that attended said to us:

"Families were able to connect in a healthy and happy way. It also gave them a lovely opportunity to spend quality time together".

"The children really enjoyed the activity and I believe that long term this would be a memorable event for them".

One child that attended was excited to tell us that it was ***"the best day ever!"***

Drayton Manor Festive Fun Day



Tuesday 4th December 2018 saw nearly 2,000 children attend Drayton Manor Theme Park. KidsOut, Drayton Manor, and Rotary invited children from refuge, special schools and other partner charities in the Midlands area to experience a fun-filled day of Christmas magic. Not only did the children meet Father Christmas in his sleigh and receive a gift, they had access to over twenty-five rides and attractions, spectacular decorations, festive music and snow showers!

We received some humbling feedback after the event. One local refuge worker was so happy the children ***“were able to spend one on one time with their mums and also other children. They are able to create memories after experiencing a traumatic and chaotic home life”***.

A worker at the Square Peg Foundation was especially thankful for the day out, noting that ***“These give families memories that they may never have been able to experience otherwise. Children get to be children for the day and have quality time with care givers and siblings”***.

One family affected by the rare disease of Niemann-Pick Type C (a form of dementia). Two-year-old Harvey who attended the Festive Fun Day suffers with this disease, the parents said ***“It was such a lovely day for the kids and we saw lots of smiles all around us – it really was beautiful. Harvey had a lovely day – happier than he has been in a while”***.

KidsOut is extremely grateful to Drayton Manor for the spectacular event and also the support of Rotary.

Here are some further pieces of heart-warming feedback we received:

“I just wanted to say thanks so much for a lovely day at Drayton Manor. Our eldest son has severe learning disabilities, autism, and is non-verbal so he is very unpredictable. We rarely have days out with him as it's usually so stressful and although we couldn't tempt him on any rides he had the best day taking it all in and especially the snow! We were over the moon we got to spend a nice day together so thanks so much!”

KIDZANIA

Thanks to the continued support and generosity of our charity partner KidZania. Throughout the months of May and June 2019, KidsOut provided 144 children with fun days out to the indoor city run by kids!

Over a four hour-hour experience, several groups of children aged four to fourteen explored sixty real-life role play adventures and trialled a number of professions. Children were able to experience the life of a university student by completing a degree at the KidZania National University and explore professions such as radio presenters, vets and doctors to name a few. There were exciting activities for every child to take part in, no matter what interest!

One group that attended said that ***“it gave them something to focus on and talk about, and helped them see what living and earning is about”***.

Another attendee said ***“this has made my children happy and for the first time has built my daughters confidence. She was managing to go ahead and do activities without me holding her hand”***.

The KidZania experience is widely seen as “unforgettable”. We look forward to continuing to work with KidZania in the future in order to provide children with invaluable memories for life.

**Report of the Trustees
for the year ended 30th June 2019**

Ten Pin Bowling

Between October and December 2018, KidsOut sent 356 children to their local Ten Pin bowling alley! For many, this was their first chance to take part in a fun and competitive game of bowling, and it proved very popular!

One of the support workers provided some fantastic feedback:

"The children have made friends with other children going through the same thing. Having such a positive social experience at this difficult time helps them to think of their time in refuge as a good time. Children I have worked with in the past recall trips they went on as being their most clear memories."



Toy Boxes



Christmas presents

Over Christmas 2018, 10,748 presents were sent to refuge children across the UK. This initiative is only possible due to the phenomenal success of the Giving Tree.

As well as every child in refuge having the opportunity to receive a present at Christmas, thousands of other children from disadvantaged groups have received a Christmas present, through our Christmas parties and panto theatre trips.

One of the many refuges' who received Christmas presents, Safer Places domestic abuse support services, sent KidsOut a thank you letter expressing their gratitude:

"On behalf of the Children's Team, Safer Places and the families living in refuge, we would like to say a massive thank you and express our gratitude for your generosity. Refuge life can be difficult, especially for children, and the added pressure of Christmas coming can cause a lot of stress and upset for our mums. However, your donation means we can provide our amazing mums something to give their child/children as a Christmas gift. Thank you so much and please know your donations will be put towards making a child smile this Christmas"

Giving Tree

Due to the success of the Giving Tree Project, the Olympia Toy Fair, Cash 4 Kids and Hasbro, 68,533 toys were received. We also received 928 Argos Vouchers.

Throughout January to March, the Children's Services Team along with the help of many willing and generous volunteers audited the entirety of the Giving Tree donations, and we extend our gratitude to the army of volunteers for their dedication and support!

In Milton Keynes: Policy Expert, Santander, Network Rail, Hyperscale, Britvic, Ciena, Nationwide, Direct Line and the volunteers in Birmingham and Scotland from too many companies to list. The enthusiasm they brought with them was brilliant, and really gave energy to the whole team working on the day!



**Report of the Trustees
for the year ended 30th June 2019**

Outreach Toy Box Service

With the closures of some refuges in the UK, and families spending longer in refuge waiting to be rehoused, it was essential to reach refuge children relocated to safe houses and outreach within their own community.

During March 2019, we distributed 695 boxes to 45 refuges across the UK. These refuges then distributed them to children in safe houses and outreach who we have not previously reached.

"I just wanted to thank you for the Toy Boxes which arrived last week. It was quite overwhelming opening them and finding all the lovely toys and games which the children will just love. Some of these toys have already found their way to their new owners and they were delighted. The way the boxes are labeled by gender and age is very helpful also. The whole process from ordering the Toy Boxes to receiving them was very easy, and I don't think there is anything that could be done to make the process smoother". – Lighthouse Women's Aid

By working through refuges and the YMCA, our Outreach Project is now reaching the refuge children who are not relocated to another region. A big thank you to FedEx who have kindly supported our significant increase in toy box deliveries.

Individual Toys

As well as providing toys for refuge playrooms, we have also distributed 4631 toys to Wycombe Outreach, MK Children's Centre, Alderhey Hospital, Autism Bedfordshire, Aylesbury Refuge, Midlands' refuges and Family support, Oakland School and Walnuts Care and more.

World Stories

Due to the continued unexpected scale of the success of World Stories, the marketing video has been put on hold until September 2019 to enable the 'mirrored website' completed and portal to be upgraded. With our trial achieving a 13% sign up rate from 45k visits, we intend to upgrade the 'old' website to mirror the new one with the aim of increasing the 13% sign up rate but also to enable all visitors to be able to benefit from World Stories.

Over 150 linguists and writers were recruited to help us expand our resources such as audio recording foreign languages and creative story writing. This is to make sure we always have a strong stream of new resources so that users regularly return to the website.

A local recording studio has been secured thanks to the partnership with Oak Bank School, in Bedfordshire. This allows us to create audios for our website with help from volunteers, including teachers at the school.

As of 30 June 2019 there were 139 unique stories on the website with an additional 349 translations available. In 2018/19, there was a staggering 500,000+ users with nearly 7,000 schools signed up to the website.

Projects

DIY Projects

On Wednesday 12th June, over 100 volunteers from Advant Homes took part in six DIY makeover projects to transform the refuges in the North East with playrooms, kitchens and gardens.



Advant Homes closed the business for the whole day and all staff helped makeover the Refuges in Harrogate, Leeds, Bradford, Sheffield, Rotherham and Barnsley. They also persuaded their sub-contractors and suppliers to sponsor each project and donate all the material.

Working tirelessly throughout the day, the teams painted rooms, put new flooring and kitchen units in, cut back and tidied the overgrown gardens adding shrubs and a vegetable patch, provided decking, transformed playrooms and added a fresh coat of paint wherever needed it!!

**Report of the Trustees
for the year ended 30th June 2019**

Ambassador Glen O'Nion from the Southampton Question of Sport Committee and his team spent the day at Southampton Refuge making over their garden. Some wonderful feedback from the Refuge Workers: ***"I literally do not know how to thank you all...it is amazing, it looks stunning and the kids could literally burst with excitement last night when they got home. The guys that came were all so lovely. Glen is AMAZING. I am so so so thankful."***

"You guys do such an amazing job providing things like this and it really does have such a huge impact on these kids. As I explained to Glen these kids haven't really been able to use the garden here as it was all concrete, some of our crawlers have not been able to get out there as they would have hurt themselves; they have already been out there this morning exploring and it's so lovely to see. The kids are sooooo excited they didn't want to go to school today as they just wanted to play."

New Sensory Garden

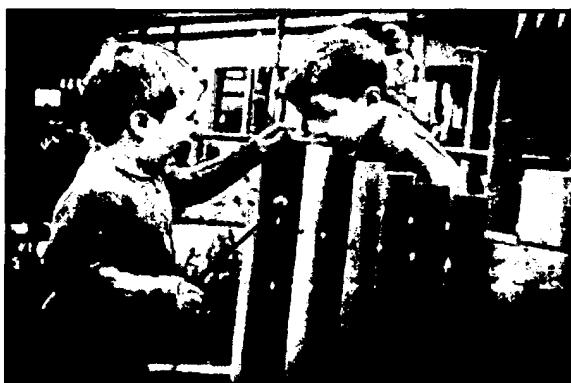
Not to be out done, Ambassador David Kelland our Cardiff Question of Sport Chairman, organised Barratt Homes and David Wilson Homes staff to support the creation of a brand new sensory garden at a special needs school in Penarth. Pupils at Ysgol Y Deri now have a new space to play and learn, after the official opening of the garden by Paralympian sprinter, Rhys Jones. KidsOut provided the sensory equipment and David and his team transformed the garden.

The custom design incorporated traditional elements of earth, wind, fire, and air, and has been purpose-built for the school, contributing towards the garden's musical instruments, including bongos, wind chimes, and a bubble mirror.

Rhys Jones said: ***"It's absolutely phenomenal. Having this facility for all ages and abilities is something that I wish I had when I was younger what KidsOut are doing is outstanding."***

Caroline Williams, headteacher of primary at Ysgol Y Deri, said: ***"The dedication and hard work of all the volunteers was incredible under difficult conditions, with lots of clay and concrete to dig through. The space was sad and neglected before and now is interesting, welcoming and inviting; truly a space for all our learners to explore their senses. The pupils loved exploring it for the first time on Saturday during the official opening."***

"We can't thank the teams enough who have brought this project together; Barratt Homes and their volunteers for the labour, Dunn Landscapes who managed the work daily, Pam Creed for her design and Pugh's Garden centre for the donation of the plants, as well as KidsOut for the donation of the musical instruments."



Barratt Homes and David Wilson Homes managing director Steve Williams said: ***"Everyone at Barratt gets a day off to volunteer for a charity. So we looked for a project that we could all do together to really make a difference. From the company 63 people volunteered to work on the project. It's fair to say we all got a lot out of it. It really warms our hearts to see what we've been able to do in four weeks."***

Blisse Mellons, 9, and her mother Laura were already using the gardens. ***"She likes this one a lot. She likes to scratch stuff,"*** said Mrs Mellons. ***"It's good for the wheelchairs and it's a great height. It's her new favourite place to play."***

**Report of the Trustees
for the year ended 30th June 2019**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

We are always exploring ways to grow our income whilst adhering to our values in all of our activities. The contribution from fundraising events increased during the year which will enable our trading subsidiary to increase its donation under gift aid to £80,725 in 2019/20.

The fundraising climate for all charities in the UK continues to be very challenging and KidsOut are very grateful to the charitable trusts and foundations which support our work. We receive no government funding and our ability to provide fun and happiness is reliant on the generosity of our donors. 'Cash' fund raising has been more challenging than previous years, but in-kind support has remained stable and has directly helped to deliver more services.

KidsOut manages its own activities in respect to raising funds in conjunction with our trading subsidiary and does not employ the services of external professional fundraisers. KidsOut takes its responsibilities towards its donors very seriously, and seeks to apply best practice to protect the personal data of its donors, never selling or swapping data and ensuring that communication preferences can be changed at any time. KidsOut is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year, KidsOut received no formal complaints about its activities for raising funds.

FINANCIAL REVIEW

Principal funding sources

The principal funding sources were donations in kind in the form of Fun Days Out and Toys £2,178,527 (2018: (£2,081,525) together with income generated through fundraising £880,795 (2018: £810,562).

Reserves policy

Note 18 to the financial statements shows the movement on funds during the year. Unrestricted funds of the charity amounted to £1,083,321 of which £708,012 was freely available at the balance sheet date, the remainder being invested in tangible fixed assets.

The reserve policy during the year was as per the Charity Commission guidance. KidsOut maintained the recommended 6 months operating costs (£250,000); one year of committed services (£375,000) and provision for the loss of a major event (£125,000). The charity is in a sound financial position going into financial year 2020.

FUTURE PLANS

Following the year on year rapid growth and need for KidsOut Children's Services, a strategic plan has been produced that will ensure our future continued rapid growth. The plan will be implemented from 1 July 2020 and in order to achieve the virtual doubling of the charity's services, KidsOut will invest in additional staff. KidsOut intends to keep the percentage cost to below 20p in the £ despite the increase in running costs. As the charity grows, KidsOut aims to reduce their cost percentage back to the historic average of 10p in the £. KidsOut uses both the Charity Commission and Charity Choice's assessment of our cost base.

For the year July 2019 to June 2020, KidsOut will provide fun and positive experiences to more disadvantaged children and young people and aims to generate sufficient funding and secure significant in-kind support in order to:

- Provide every child that is relocated from a WAFE refuge the opportunity to receive a toy box.
- Provide 1000 toy boxes to children who have fled domestic violence and have been relocated to safe houses due to lack of refuge accommodation.
- Provide the opportunity for every child in a WAFE refuge at Christmas to receive at least one present.
- Provide 50000 children with either a National KidsOut Rotary Day or a Fun Day out.
- Provide 2 new Phyzpod sensory rooms to special needs schools and refurbish 2 others.
- Organise festive fun days out such as Christmas parties and pantomimes around the country for over 5,000 disadvantaged children that would otherwise miss out.
- Work with Giglets Education to bring on-line a modern revitalised website.
- Provide 100 additional translations and 50 new stories with specialised learning resources, professional illustrations, theme music and interactivity for the new World Stories site.

**Report of the Trustees
for the year ended 30th June 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

As set out in the Articles of Association, the trustees are nominated by other trustees and must be approved by a board meeting. One third of the trustees resign each year at the AGM of the charity (based on a rota system) but can stand again for re-election at the same meeting. When looking for new trustees to nominate, the trustee board undertakes a skills audit to highlight the areas desired by the charity and those currently lacking or under-represented.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making

The board of trustees administer the charity. The board meet quarterly and individuals will input their particular areas of expertise through the Chief Executive where required at other times. The Chief Executive is appointed by the trustees to manage the day to day operation of the charity. The trustees delegate authority to the Chief Executive to facilitate operations including finance, fundraising, project development and service provision and employment.

Key management remuneration

All Trustees give their time freely and no Trustee/Director received remuneration in the year. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size and scale of activity. A remuneration committee through the Chairman sets and approves all pay awards for the staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The staff of the charity submit their own areas of work to a risk assessment on an annual basis and the results of that are compiled in a risk register. This contains identified risks, the systems put in place to mitigate those risks and the procedures put in place to minimise the potential impact of those risks, should they materialise and is reviewed by the trustee board.

Employee involvement

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

**Report of the Trustees
for the year ended 30th June 2019**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Kids Out UK for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

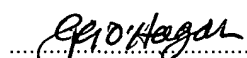
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17 June 2020 and signed on its behalf by:


.....
J G O'Hagan - Trustee

Opinion

We have audited the revised financial statements of Kids Out UK (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30th June 2019 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated and Charity Balance Sheet, the Consolidated and Charity Cash Flow Statement and notes to the revised financial statements, including a summary of significant accounting policies. These revised financial statements replace the original financial statements approved by the Trustees on 24 October 2019. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). The revised financial statements have been prepared under the Companies (Revision of Defective Accounts and Reports) Regulations 2008 and accordingly do not take account of events which have taken place after the date the original financial statements were approved.

In our opinion the financial statements:

- give a true and fair view, seen as at the date the original financial statements were approved, of the state of the group's and the parent charitable company's affairs as at 30th June 2019 and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice seen as at the date the original financial statements were approved; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as they have effect under the Companies (Revision of Defective Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the revised financial statements is not appropriate; or
- the trustees have not disclosed in the revised financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the revised financial statements are authorised for issue.

Emphasis of matter

We draw attention to note 2 to these revised financial statements which describes the typographical error in the original Consolidated Balance Sheet. The original financial statements were approved on 24 October 2019 and our previous audit report was signed on that date. We have not performed a subsequent events review for the period from the date of our previous auditor's report to the date of this report. Our opinion is not modified in this respect.

Other information

The trustees are responsible for the other information. The other information comprises the Report of the Trustees.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees and Members of Kids Out UK

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of revised financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with the Companies (Revision of Defective Accounts and Reports) Regulations 2008, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jill Andrews (Senior Statutory Auditor)
for and on behalf of Ashbys Chartered Accountants, Statutory Auditor
Morton House
9 Beacon Court
Pitstone Green Business Park
Pitstone
LU7 9GY



Date: 17 June 2020

Ashbys Chartered Accountants is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Kids Out UK

Consolidated Statement of Financial Activities (Incorporating a Consolidated Income and Expenditure Account) for the year ended 30th June 2019

		Unrestricted fund	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	210,476	2,293,077	2,503,553	2,507,351
Other trading activities	5	880,795	-	880,795	805,007
Investment income	6	<u>2,191</u>	<u>-</u>	<u>2,191</u>	<u>679</u>
Total		1,093,462	2,293,077	3,386,539	3,313,037
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	7	<u>574,066</u>	<u>-</u>	<u>574,066</u>	<u>505,665</u>
		574,066	-	574,066	505,665
Charitable activities					
Other fun activities and support	8	126,863	-	126,863	159,772
Toy boxes		165,719	671,854	837,573	823,781
Fun days		<u>286,564</u>	<u>1,482,117</u>	<u>1,768,681</u>	<u>1,676,682</u>
Total		1,153,212	2,153,971	3,307,183	3,165,900
NET INCOME/(EXPENDITURE)		(59,750)	139,106	79,356	147,137
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,143,071</u>	<u>591,186</u>	<u>1,734,257</u>	<u>1,587,120</u>
TOTAL FUNDS CARRIED FORWARD		<u>1,083,321</u>	<u>730,292</u>	<u>1,813,613</u>	<u>1,734,257</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Kids Out UK

Charity Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30th June 2019

		Unrestricted fund	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	251,935	2,293,077	2,545,012	2,546,749
Other trading activities	5	457,055	-	457,055	436,236
Investment income	6	<u>2,191</u>	<u>-</u>	<u>2,191</u>	<u>679</u>
Total		711,181	2,293,077	3,004,258	2,983,664
EXPENDITURE ON					
Raising funds	7	242,672	-	242,672	177,875
Charitable activities	8				
Other activities and support for disadvantaged children		126,863	-	126,863	159,772
Toy boxes		165,717	671,854	837,571	823,781
Fun days		<u>286,564</u>	<u>1,482,117</u>	<u>1,768,681</u>	<u>1,676,682</u>
Total		821,816	2,153,971	2,975,787	2,838,110
NET INCOME/(EXPENDITURE)		(110,635)	139,106	28,471	145,554
RECONCILIATION OF FUNDS					
Total funds brought forward		1,097,768	591,186	1,688,954	1,543,400
TOTAL FUNDS CARRIED FORWARD		<u>987,133</u>	<u>730,292</u>	<u>1,717,425</u>	<u>1,688,954</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

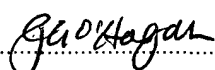
Kids Out UK (Registered number: 03636219)

**Consolidated and Charity Balance Sheet
At 30th June 2019**

	Notes	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
FIXED ASSETS					
Tangible assets	14	375,309	370,987	359,531	367,941
CURRENT ASSETS					
Stocks	15	626,992	591,186	626,992	591,186
Debtors	16	164,735	177,428	84,094	113,851
Cash at bank and in hand		<u>933,912</u>	<u>791,068</u>	<u>710,698</u>	<u>713,331</u>
		1,725,639	1,559,682	1,421,784	1,418,368
CREDITORS					
Amounts falling due within one year	17	(287,335)	(196,412)	(63,890)	(97,355)
NET CURRENT ASSETS		<u>1,438,304</u>	<u>1,363,270</u>	<u>1,357,894</u>	<u>1,321,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,813,613</u>	<u>1,734,257</u>	<u>1,717,425</u>	<u>1,688,954</u>
NET ASSETS		<u>1,813,613</u>	<u>1,734,257</u>	<u>1,717,425</u>	<u>1,688,954</u>
Unrestricted funds	18	1,083,321	1,143,071	987,133	1,097,768
Restricted funds	18	<u>730,292</u>	<u>591,186</u>	<u>730,292</u>	<u>591,186</u>
TOTAL FUNDS		<u>1,813,613</u>	<u>1,734,257</u>	<u>1,717,425</u>	<u>1,688,954</u>

The Trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charity and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2020 and were signed on its behalf by:


J G O'Hagan – Trustee


Sir D Michels – Trustee

The notes form part of these financial statements

Kids Out UK

**Consolidated and Charity Cash Flow Statement
for the year ended 30th June 2019**

	Notes	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Cash flows provided by operating activities	1	<u>162,728</u>	<u>15,790</u>	<u>(1,845)</u>	<u>11,320</u>
Cash flows from investing activities					
Purchase of tangible fixed assets		(22,075)	(60,748)	(2,979)	(60,748)
Interest received		<u>2,191</u>	<u>679</u>	<u>2,191</u>	<u>679</u>
Net cash provided by/(used in) investing activities		<u>(19,884)</u>	<u>(60,069)</u>	<u>(788)</u>	<u>(60,069)</u>
 Change in cash and cash equivalents in the reporting period		 142,844	 (44,279)	 (2,633)	 (48,749)
Cash and cash equivalents at the beginning of the reporting period		<u>791,068</u>	<u>835,347</u>	<u>713,331</u>	<u>762,080</u>
Cash and cash equivalents at the end of the reporting period		<u>933,912</u>	<u>791,068</u>	<u>710,698</u>	<u>713,331</u>

**Notes to the Cash Flow Statement
for the year ended 30th June 2019**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Consolidated	2019 £	2018 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	79,356	147,137
Adjustments for:		
Depreciation charges	17,753	6,838
Interest received	(2,191)	(679)
Adjustment for non-cash transactions	(35,806)	(99,102)
Decrease/(increase) in debtors	12,693	(52,990)
Increase in creditors	<u>90,923</u>	<u>14,586</u>
Net cash provided by (used in) operating activities	<u>162,728</u>	<u>15,790</u>

Charity	2019 £	2018 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	28,471	145,554
Adjustments for:		
Depreciation charges	11,389	5,249
Interest received	(2,191)	(679)
Adjustment for non-cash transactions	(35,806)	(99,102)
(Increase)/decrease in amount owed by subsidiary	(10,911)	(19,614)
Decrease/(increase) in debtors	40,668	(25,351)
Increase in creditors	<u>(33,465)</u>	<u>5,263</u>
Net cash provided by (used in) operating activities	<u>(1,845)</u>	<u>11,320</u>

2. MAJOR NON-CASH TRANSACTIONS

Major non-cash transactions in the year comprise:

	2019 £	2018 £
Increase in stock of donated toys and vouchers	<u>35,806</u>	<u>99,102</u>

1. CHARITY INFORMATION

Kids Out UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE.

2. REVISION TO ORIGINAL ACCOUNTS

A typographical error was made when the financial statements were being formatted resulting in the amount disclosed in the Consolidated Balance Sheet in respect of cash at bank and in hand of £933,912 being understated by £83,300 and the 2018 comparative of £791,068 being over-written with a figure of £83,300 as shown below.

		Per Original Accounts		As Amended	
	Notes	Group 2019 £	Group 2018 £	Group 2019 £	Group 2018 £
FIXED ASSETS					
Tangible assets	13	375,309	370,987	375,309	370,987
CURRENT ASSETS					
Stocks	14	626,992	591,186	626,992	591,186
Debtors	15	164,735	177,428	164,735	177,428
Cash at bank and in hand		850,612	83,300	933,912	791,068
		1,725,639	1,559,682	1,725,639	1,559,682

3. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£) and monetary amounts have been rounded to the nearest £.

Going Concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. They have considered the Charity's financial position, its reserves and forecast expenditure for the twelve months following the date the accounts are expected to be approved and have concluded that there are no material uncertainties relating to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. In the light of this assessment, the trustees are of the opinion that the Charity will have enough resources to meet its liabilities as they fall due for at least twelve months from the date that the accounts are signed.

Critical accounting judgements and key sources of estimation uncertainty

The key source of estimation uncertainty arises from the valuation of fun days out and toys donated to the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

3. ACCOUNTING POLICIES - continued

Income (continued)

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Expenditure and irrecoverable vat

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expense was incurred.

Allocation and apportionment of costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programme and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- Straight line over 20 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks and donated goods

Stocks comprise toys and vouchers donated to the charity for distribution to its beneficiaries and are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items

Donated goods and gifts in kind are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the goods on the open market. A corresponding amount is recognised in stock in the period of receipt. Stock is reduced when the toys and vouchers are distributed and an equivalent charge is included in charitable activities at that point.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

4. DONATIONS AND LEGACIES

	Charity 2019	Charity 2018	Group 2019	Group 2018
£		£	£	£
Donations	2,361,259	2,397,759	2,361,259	2,397,759
Gift aid	20,327	20,512	20,327	20,512
Legacies	-	10,000	-	10,000
Grants	121,967	79,300	121,967	79,300
Donation received from subsidiary	<u>41,459</u>	<u>39,398</u>	<u>-</u>	<u>-</u>
	<u>2,545,012</u>	<u>2,456,749</u>	<u>2,503,553</u>	<u>2,507,351</u>

Income from donations include the following donations in kind

	2019	2018
	£	£
Fun days out	1,482,117	1,373,322
Toys and vouchers	646,410	708,203
Toy storage and delivery services	50,000	50,000
Carpets and office furniture	<u>-</u>	<u>6,500</u>
	<u>2,178,527</u>	<u>2,138,025</u>

5. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising events	<u>880,795</u>	<u>805,007</u>

Kids Out Trading Limited, a company incorporated in England & Wales (company number 4366968) is a wholly owned subsidiary of the charity by virtue of Sections 1162(2)(c)(i) and 1162(4) (a) of the Companies Act 2006. The company pays all profits in excess of working capital requirements to the charity under the gift aid scheme. Kids Out Trading Limited provides fundraising services to the charity and a summary of the trading results are shown below.

The summary financial performance of the subsidiary alone is:

	2019	2018
	£	£
Turnover	468,740	408,914
Cost of sales and administration costs	<u>(375,283)</u>	<u>(369,044)</u>
Net profit	93,457	39,870
Gift aided to the charity in the year	<u>(41,459)</u>	<u>(39,398)</u>
Retained	<u>472</u>	<u>472</u>
The assets and liabilities of the subsidiary were:		
Fixed assets	15,778	3,046
Current assets	348,404	175,701
Current liabilities	<u>(267,990)</u>	<u>(134,553)</u>
Total net assets	<u>96,192</u>	<u>44,194</u>
Gift aided to the charity since the balance sheet date	<u>80,725</u>	<u>41,459</u>

Notes to the Financial Statements - continued
for the year ended 30th June 2019

6. INVESTMENT INCOME

	2019 £	2018 £
Deposit account interest	<u>2,191</u>	<u>679</u>

7. RAISING DONATIONS AND LEGACIES

	2019 £	2018 £
Staff costs	125,707	65,357
Staging fundraising events	385,739	364,504
Other fundraising costs	49,209	70,879
Bad debts	3,440	-
Depreciation	6,364	1,589
Support costs	<u>3,607</u>	<u>3,336</u>
	<u>574,066</u>	<u>505,665</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 9) £	Totals £
Other fun activities and support	94,352	32,511	126,863
Toy boxes	752,560	85,013	837,573
Fun days	<u>1,703,670</u>	<u>65,011</u>	<u>1,768,681</u>
	<u>2,550,582</u>	<u>182,535</u>	<u>2,733,117</u>

9. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	1,642	640	1,325	3,607
Other fun activities and support	31,007	330	1,174	32,511
Toy boxes	81,844	661	2,508	85,013
Fun days	<u>61,842</u>	<u>661</u>	<u>2,508</u>	<u>65,011</u>
	<u>176,335</u>	<u>2,292</u>	<u>7,515</u>	<u>186,142</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Charity 2019 £	Charity 2018 £	Group 2019 £	Group 2018 £
Auditor's remuneration:				
Audit fees	2,152	2,100	4,531	4,398
Accountancy services	2,934	2,862	2,984	3,068
Depreciation	<u>11,389</u>	<u>5,249</u>	<u>17,753</u>	<u>6,838</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2019 nor for the year ended 30th June 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2019 nor for the year ended 30th June 2018.

12. STAFF COSTS

All staff are employed by the charity

	2019 £	2018 £
Wages and salaries	279,374	272,319
Social security costs	22,382	22,235
Other pension costs	5,933	5,405
	<u>307,689</u>	<u>299,959</u>

The average monthly number of employees during the year was as follows:

	2019	2018
Charitable activities	4	4
Generating funds	5	4
Support	2	2
Governance	1	1
	<u>12</u>	<u>11</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2019	2018
£100,001 - £110,000	<u>1</u>	<u>1</u>

Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred.

13. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	327,126	2,180,225	2,507,351
Other trading activities	805,007	-	805,007
Investment income	<u>679</u>	<u>-</u>	<u>679</u>
Total	1,132,812	2,180,225	3,313,037
EXPENDITURE ON			
Raising funds	505,665	-	505,665
Charitable activities			
Other fun activities and support	149,772	10,000	159,772
Toy boxes	164,680	659,101	823,781
Fun days	<u>289,360</u>	<u>1,387,322</u>	<u>1,676,682</u>
Total	<u>1,109,477</u>	<u>2,056,423</u>	<u>3,165,900</u>
NET INCOME/(EXPENDITURE)	23,335	123,802	147,137
Transfers between funds	<u>24,700</u>	<u>(24,700)</u>	<u>-</u>
Net movement in funds	48,035	99,102	147,137
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,095,036</u>	<u>492,084</u>	<u>1,587,120</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,143,071</u>	<u>591,186</u>	<u>1,734,257</u>

Kids Out UK

**Notes to the Financial Statements - continued
for the year ended 30th June 2019**

14. TANGIBLE FIXED ASSETS

GROUP	Freehold property £	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st July 2018	312,442	60,748	-	78,442	451,632
Additions	-	-	19,096	2,979	22,075
At 30th June 2019	<u>312,442</u>	<u>60,748</u>	<u>19,096</u>	<u>81,421</u>	<u>473,707</u>
DEPRECIATION					
At 1st July 2018	5,249	-	-	75,396	80,645
Charge for year	<u>5,249</u>	<u>5,146</u>	<u>4,775</u>	<u>2,583</u>	<u>17,753</u>
At 30th June 2019	<u>10,498</u>	<u>5,146</u>	<u>4,775</u>	<u>77,979</u>	<u>98,398</u>
NET BOOK VALUE					
At 30th June 2019	<u>301,944</u>	<u>55,602</u>	<u>14,321</u>	<u>3,442</u>	<u>375,309</u>
At 30th June 2018	<u>307,193</u>	<u>60,748</u>	<u>-</u>	<u>3,046</u>	<u>370,987</u>
CHARITY					
COST					
At 1st July 2018	312,442	60,748	-	73,675	446,865
Additions	-	-	-	2,979	2,979
At 30th June 2019	<u>312,442</u>	<u>60,748</u>	<u>-</u>	<u>76,654</u>	<u>449,844</u>
DEPRECIATION					
At 1st July 2018	5,249	-	-	73,675	78,924
Charge for year	<u>5,249</u>	<u>5,146</u>	<u>-</u>	<u>994</u>	<u>11,389</u>
At 30th June 2019	<u>10,498</u>	<u>5,146</u>	<u>-</u>	<u>74,669</u>	<u>90,313</u>
NET BOOK VALUE					
At 30th June 2019	<u>301,944</u>	<u>55,602</u>	<u>-</u>	<u>1,985</u>	<u>359,531</u>
At 30th June 2018	<u>307,193</u>	<u>60,748</u>	<u>-</u>	<u>-</u>	<u>367,941</u>

Included in cost or valuation of land and buildings is freehold land of £50,000 (2018 - £50,000) which is not depreciated.

15. STOCKS

	2019 £	2018 £
Stocks	<u>626,992</u>	<u>591,186</u>

All stocks are held by the charity and comprise donated toys and vouchers.

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2019 £	Charity 2018 £	Group 2019 £	Group 2018 £
Trade debtors	29,250	60,690	140,718	155,585
Amounts owed by group undertakings	44,549	33,638	-	-
Other debtors	-	18,372	-	18,372
Prepayments and accrued income	<u>10,295</u>	<u>1,151</u>	<u>24,017</u>	<u>3,473</u>
	<u>84,094</u>	<u>113,851</u>	<u>164,735</u>	<u>177,428</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2019 £	Charity 2018 £	Group 2019 £	Group 2018 £
Trade creditors	42,944	69,333	60,194	107,129
Social security and other taxes	8,314	7,664	8,314	7,664
VAT	-	-	29,069	1,015
Other creditors	5,529	3,323	5,529	3,323
Accruals and deferred income	<u>7,103</u>	<u>17,035</u>	<u>184,229</u>	<u>77,821</u>
	<u>63,890</u>	<u>97,355</u>	<u>287,335</u>	<u>196,412</u>

Deferred income comprises advance tickets sales in respect of events held by the trading subsidiary.

	Group £	Charity £
Balance at 1 July 2018	56,571	-
Amount released to income from fundraising events	(56,571)	-
Amount deferred in the year	<u>174,622</u>	-
Balance as at 30 June 2019	<u>174,622</u>	-

18. MOVEMENT IN FUNDS

	At 1/7/18	Net movement in funds	At 30/6/19
	£	£	£
Unrestricted funds			
General fund	1,143,071	(59,750)	1,083,321
Restricted funds			
Toy Box	591,186	35,806	626,992
Fun Days	-	71,300	71,300
Jersey	-	20,000	20,000
Van	-	12,000	12,000
	<u>591,186</u>	<u>139,106</u>	<u>730,292</u>
TOTAL FUNDS	<u>1,734,257</u>	<u>94,872</u>	<u>1,813,613</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,093,462	(1,153,212)	(59,750)
Restricted funds			
Toy Box	707,660	(671,854)	35,806
Fun Days	1,553,417	(1,482,117)	71,300
Jersey	20,000	-	20,000
Van	12,000	-	12,000
	<u>2,293,077</u>	<u>(2,153,971)</u>	<u>139,106</u>
TOTAL FUNDS	<u>3,386,539</u>	<u>(3,307,183)</u>	<u>79,356</u>

Toy Box

Box of toys delivered to children from refugees who have escaped domestic violence.

Fun days

Fun activity days out for disadvantaged children including the annual Rotary Day out. Included within the fund are amounts restricted to specific localities.

Jersey

Funds for projects and activities in Jersey

Sensory Rooms

The provision of a sensory rooms, upgrades and teacher training.

Property Improvements

Funding the property improvements required at the charity's offices.

Van

Donations restricted to the purchase of a van.

Notes to the Financial Statements - continued
for the year ended 30th June 2019**18. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/7/17 £	Net movement in funds £	Transfers between funds £	At 30/6/18 £
Unrestricted Funds				
General fund	1,095,036	23,335	24,700	1,143,071
Restricted Funds				
Toy Box	492,084	99,102	-	591,186
Property Improvements	-	24,700	(24,700)	-
	492,084	123,802	(24,700)	591,186
TOTAL FUNDS	<u>1,587,120</u>	<u>147,137</u>	<u>-</u>	<u>1,734,257</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,132,812	(1,109,477)	23,335
Restricted funds			
Toy Box	758,203	(659,101)	99,102
Fun Days	1,387,322	(1,387,322)	-
Sensory Rooms	10,000	(10,000)	-
Property Improvements	24,700	-	24,700
	2,180,225	(2,056,423)	123,802
TOTAL FUNDS	<u>3,313,037</u>	<u>(3,165,900)</u>	<u>147,137</u>

19. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	General Fund £	Restricted Funds £	Total £
Tangible fixed assets	375,309	-	375,309
Stocks	-	626,992	626,992
Cash at bank and in hand	830,612	103,300	933,912
Other net current assets/liabilities	(122,600)	-	(122,600)
	<u>1,083,321</u>	<u>730,292</u>	<u>1,813,613</u>

20. OTHER FINANCIAL COMMITMENTS

At the balance sheet date the charity had committed to £nil (2018: £12,096) of building and renovation works to be carried out in the following year.

21. RELATED PARTY DISCLOSURES

Kids Out Trading Limited

During the year one trustee of Kids Out UK was a director of Kids Out Trading Limited, a UK company. The company raises funds on behalf of the charity. The company paid the charity a management charge for costs incurred on its behalf of £45,000 (2018 - £45,000) and a donation of £41,459 (2018 - £39,398).

As at 30 June 2019 the company owed Kids Out UK £44,459 (2018 - £33,368) which was unsecured and repayable upon demand.

The key management personnel of the charity is the Chief Executive Officer whose employee benefits including Employers National Insurance totalled £126,071 (2018 - £126,015).

22. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £1 by guarantee.